ALBERTA ASSESSMENT QUALITY MINISTER'S GUIDELINES

Alberta
MUNICIPAL AFFAIRS

ALBERTA ASSESSMENT QUALITY MINISTER'S GUIDELINES

TABLE OF CONTENTS

PART 1 GENERAL 1

1.0 APPLICATION 1

1.1 GENERAL DEFINITIONS 1

PART 2 RECORDING AND REPORTING INFORMATION FOR ASSESSMENT AUDIT AND EQUALIZED ASSESSMENT 2

2.0 DUTY TO RECORD INFORMATION 2

2.1 DUTY TO PROVIDE INFORMATION 2

2.2 REPORTING ASSESSMENT ROLL CORRECTIONS OR CHANGES 2

2.3 RULES AND PROCEDURES FOR PREPARING AN ASSESSMENT 3

2.4 ANNUAL DECLARATION BY THE ASSESSOR 3

PART 3 ANNUAL ASSESSMENT AUDIT 3

3.0 ANNUAL AUDIT STAGE 1 3

3.1 ANNUAL AUDIT STAGE 2 3

3.2 ANNUAL AUDIT STAGE 3 4

PART 4 EQUALIZED ASSESSMENT 4

4.0 EQUALIZED ASSESSMENT 4

PART 5 DETAILED ASSESSMENT AUDIT 5

5.0 DETAILED ASSESSMENT AUDIT 5

5.1 DUTY TO PROVIDE INFORMATION 6

ALBERTA ASSESSMENT QUALITY MINISTER'S GUIDELINES

PART 1 GENERAL

1.0 APPLICATION

The Alberta Assessment Quality Minister's Guidelines are supplemented by the attached Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual.

1.1 GENERAL DEFINITIONS

In these Guidelines,

(a) "Act" means the *Municipal Government Act*;

(b) "annual report" means the report of all the equalized assessments prepared that is referred to in section 320 of the Act;

(c) "annual return" means information provided pursuant to section 319(1) of the Act in the form and manner described in the Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual;

(d) "assessment year" has the meaning given in the Regulation;

(e) "assessor" means the person who is described in section 284(1)(d)(ii) of the Act;

(f) "ASSET" is an acronym for Assessment Shared Services Environment, an internet-based computer application and database of liability codes, assessment information and sales information for use by municipalities and the Government of Alberta;

(g) "auditor" means a person appointed by the Minister to carry out annual and detailed audits of assessments;

(h) "liability code" means

(i) for the purposes of the annual return, a standard set of codes applied to assessable property as described in the Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual, or

(ii) for the purposes of section 303(f.1) of the Act, a code that is assigned by the assessor to describe the set of codes referred to in clause (i);

(i) "Manual" means the Recording and Reporting Information for Assessment Audit and Equalized Assessment Manual;

(j) "Regulation" means the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004), as amended.

PART 2 RECORDING AND REPORTING INFORMATION FOR ASSESSMENT AUDIT AND EQUALIZED ASSESSMENT

2.0 DUTY TO RECORD INFORMATION

(a) For the purposes of section 12 of the Regulation, the assessor must obtain and record the information that is outlined in the Manual.

(b) For the purpose of the liability code:

(i) the municipality must record the liability code for the annual return in accordance with the Manual.

(ii) notwithstanding clause (i), the liability code that is assigned by the assessor pursuant to section 303(f.1) of the Act may be in a form and manner considered appropriate by the municipality to describe the liability code referred to in clause (i) for each assessed property.

2.1 DUTY TO PROVIDE INFORMATION

(a) For the purposes of section 14(1) of the Regulation:

(i) the assessor is required to provide information about property to the Minister in the form prescribed in the Manual.

(ii) the assessor must provide the information described in clause (i), other than information about supplementary assessments, no later than the date municipalities must provide the annual return of information.

(iii) for supplementary assessments, the assessor must provide the information no later than January 31 of the year following the year that the supplementary assessments are prepared.

(b) For the purposes of section 14(2) of the Regulation, the municipality must prepare and provide the annual return containing the information and in the form prescribed in the Manual.

2.2 REPORTING ASSESSMENT ROLL CORRECTIONS OR CHANGES

(a) For the purposes of section 15 of the Regulation:

(i) a municipality must report corrections or changes to the assessment roll in the form prescribed in the Manual.

(ii) for each month, the municipality must provide the information described in clause (i) by the end of the following month.

(b) Subsection (a)(ii) is not in force for 2005.

2.3 RULES AND PROCEDURES FOR PREPARING AN ASSESSMENT

The rules and procedures described in the Act and the Regulation that an assessor must follow in preparing an assessment include meeting the requirements of an annual assessment audit.

2.4 ANNUAL DECLARATION BY THE ASSESSOR

(a) For the purposes of section 10(4) of the Regulation, the assessor must provide to the Minister an annual declaration in the form prescribed in the Manual.

(b) The Minister must receive the annual declaration

(i) after the assessor is notified using the notification service in ASSET that the Annual Audit Stage 1 tests referred to in Part 3 of these Guidelines are passed, and

(ii) no later than January 31.

(c) Notwithstanding subsection (b), if the Stage 1 tests referred to in subsection (b) are not passed by January 31, the assessor must provide the annual declaration upon receiving notification from an auditor that the requirements of an annual assessment audit have been met with or without conditions.

(d) For the purposes of subsections (b) and (c), for 2005, the date shall be February 28, 2005, rather than January 31.

PART 3 ANNUAL ASSESSMENT AUDIT

3.0 ANNUAL AUDIT STAGE 1

(a) Upon receiving the information from a municipality as required under Part 2 of these Guidelines, the tests of the Annual Audit Stage 1 will be conducted using ASSET.

(b) The assessor for the municipality will be notified whether the Stage 1 tests are passed using the notification service in ASSET.

(c) Stage 1 is deemed complete when the annual declaration has been received in accordance with section 2.4(b) of these Guidelines.

(d) If the Stage 1 tests referred to in subsection (a) are not passed by January 31, an auditor may conduct an Annual Audit Stage 3.

(e) For the purposes of subsection (d), for 2005, the test results of Stage 1 must meet the requirements by February 28, 2005, rather than by January 31.

3.1 ANNUAL AUDIT STAGE 2

(a) The Annual Audit Stage 2 of a municipality commences when Stage 1 is deemed complete.

(b) Stage 2 may include a review by an auditor to determine whether the following conditions exist:

(i) there is no known contravention of Part 9 of the Act, the Regulation, or these Guidelines,

(ii) the municipality has followed the recommendations, if any, of a detailed assessment audit that were required to be acted upon prior to the assessments being prepared, and

(iii) an inspection initiated under section 571(1) of the Act will not affect the audit information.

(c) Stage 2 is deemed complete when an auditor is of the opinion that the conditions of Stage 2 are satisfied.

(d) If the conditions of Stage 2 have not been satisfied an auditor may conduct an Annual Audit Stage 3.

3.2 ANNUAL AUDIT STAGE 3

(a) Upon receiving information from the municipality or its assessor as required under Part 2 of these Guidelines, the Annual Audit Stage 3 of a municipality may be conducted:

(i) If the Annual Audit Stage 1 tests referred to in section 3.0 have not been passed,

(ii) If the conditions of the Annual Audit Stage 2 have not been satisfied, or

(iii) on the Minister's initiative.

(b) Stage 3 includes an audit of any information that is in the Minister's custody about the municipality, including changes or corrections made to the information to complete the Annual Audit Stage 1 or Stage 2.

(c) If an auditor finds that the municipality or its assessor did not meet

(i) the requirements of Part 2 of these Guidelines, or

(ii) the conditions described in section 3.1(b)

a copy of the findings and conclusions of the Stage 3 audit shall be provided to the municipality.

(d) The auditor may recommend that the assessments be further investigated through a detailed audit.

PART 4 EQUALIZED ASSESSMENT

4.0 EQUALIZED ASSESSMENT

(a) The preparation of the equalized assessment for a municipality commences when:

(i) the annual return has been received from the municipality containing the information in the form required under Part 2 of these Guidelines, and

(ii) the Annual Audit Stage 2 is deemed complete.

(b) Pursuant to section 319(2) of the Act and section 16(4) of the Regulation

(i) if it has been determined that the annual return provided by a municipality is not acceptable, or

(ii) if the Annual Audit Stage 2 has not been deemed complete

the equalized assessment may be prepared using whatever information is deemed appropriate.

(c) For the purposes of section 17(1) of the Regulation, the assessments for property in a municipality will be consolidated following the liability code described in the Manual.

(d) The annual report of equalized assessments will show, for every municipality, the total equalized assessment for each of the following property description codes that form part of the liability code:

(i) R (residential),

(ii) F (farm land),

(iii) NR (non-residential),

(iv) NRL (non-residential linear),

(v) NRR (non-residential railway),

(vi) NRC (non-residential co-generation), and

(vii) ME (machinery and equipment).

PART 5 DETAILED ASSESSMENT AUDIT

5.0 DETAILED ASSESSMENT AUDIT

(a) A detailed assessment audit of the municipality may be conducted:

(i) as part of the department's annual schedule of detailed audits,

(ii) from the recommendation of any annual audit conducted under Part 3 of these Guidelines, or

(iii) on the Minister's initiative.

(b) For a detailed assessment audit under subsections (a)(ii) and (a)(iii), the audit may be performed in any manner necessary to complete the objectives of the audit.

(c) After the completion of a detailed assessment audit, the auditor must make a report to the Minister.

(d) A copy of the report showing the findings and conclusions of the audit under subsection (a)(i) will be provided to the municipality.

5.1 DUTY TO PROVIDE INFORMATION

(a) The municipality and its assessor are required to provide information that is necessary to complete the objectives of the audit.

(b) Notwithstanding subsection (a), the auditor may use information provided by the municipality or its assessor in accordance with Part 2 of these Guidelines.

(c) If the information provided in subsections (a) and (b) is insufficient to complete an audit, the municipality and its assessor must provide any additional assessment-related information requested by the auditor, in the form and manner requested by the auditor.